IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

**INCOME TAX APPEAL NO. 124 OF 2007**

| Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders. | Court's or Judge's orders |
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CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 26, 2007.

Heard Shri Parchure, learned counsel for the appellant.

This appeal is filed by the revenue under Section 260-A of the Income-tax Act, 1961, raising the following questions of law :

"1. Whether on the facts and in circumstances of the case and in law, the ITAT was legally justified in law, in holding that voluntary retirement is also a termination of employment and therefore, amount received by the assessee was not ex-gratis payment but was compensation received by the assessee on his voluntary retirement ?

2. Whether on facts and circumstances of the case and in law the ITAT was legally justified in law in holding that the assessee was also entitled to claim relief under Section 89(1) when admittedly the assessee had already

claimed exemption u/s. 10(10C) of the Act and in pursuance thereof, whether such claim of relief u/s. 89(1) over and above exemption already is admissible as per provision of law ?”

The learned counsel for the revenue fairly states that the questions raised in this appeal are decided against the revenue in Income Tax Appeal No. 12 of 2007 with group of other appeals on 9th April 2007.

In this view of the matter, the present appeal is dismissed. No order as to costs.

**JUDGE** **JUDGE**

*GS.